IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

TUESDAY, THE 27TH NOVEMBER 2007 / 6TH AGRAHAYANA 1929

W.P(C).No. 35041 of 2007-(V)

PETITIONER:

THOMMAN JOSEPH ALIAS THOMAS JOSEPH,
NJANDUPARAMPIL HOUSE, PERUMPAIKKAD VILLAGE,
S.H.MOUNT POST, KOTTAYAM.

BY ADV. SRI.P.KURUVILLA JACOB

RESPONDENTS:
----

1. **THE DEPUTY COMMISSIONER OF SALES TAX (APPEALS), KOLLAM.**

2. **THE COMMERCIAL TAX OFFICER(WC), COMMERCIAL TAXES, KOTTAYAM.**

3. **THE DEPUTY TAHSILDAR, REVENUE RECOVERY, KOTTAYAM.**

4. **THE VILLAGE OFFICER, PERUMBAIKKAD VILLAGE, PERUMBAIKKAD POST, KOTTAYAM.**

BY GOVT. PLEADER, SRI. GOVINDAN.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 27/11/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.

==========

W.P.(C) NO.35041 OF 2007 V

==========

Dated this the 27th day of November, 2007

J U D G M E N T

Petitioner submits that on receipt of Ext.P6 order of assessment, appeal has been filed before the 1st respondent and Ext.P7 is the copy of the memorandum of appeal. Petitioner also submits that he has sought a stay of recovery pursuant to Ext.P6 by filing Ext.P8 application for stay. While orders are not passed on the stay application, revenue recovery authorities are compelling the petitioner to make payment. It is in these circumstances, this writ petition has been filed.

2. Now that the Appellate Authority is seized of Ext.P7 appeal and Ext.P8 stay petition, I dispose of this writ petition with the following directions.

1) That the 1st respondent shall take up and consider Ext.P8 application filed by the petitioner for stay of the amount due under Ext.P6. This shall be done with notice to the petitioner within three weeks of receipt of a copy of this judgment.

2) In the meanwhile, further proceedings pursuant to Ext.P6 for recovery of the amount due therein shall be deferred for four weeks.

Petitioner shall produce a copy of this judgment before the 1st respondent for compliance.

ANTONY DOMINIC, JUDGE

Rp